

REVENUE DEPARTMENT[701]

Adopted and Filed

Rulemaking related to new school infrastructure local option sales and services tax

The Revenue Department hereby rescinds Chapter 271, “New School Infrastructure Local Option Sales and Services Tax— Effective On or After April 1, 2003, Through Fiscal Years Ending December 31, 2022,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 421.14, 422.68 and 423.42.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 423E.1 to 423E.6.

Purpose and Summary

Pursuant to Part IV of Executive Order 10, the Department was directed on September 22, 2023, to adopt this rulemaking to rescind and reserve Chapter 271. The Department determined the chapter is unnecessary or obsolete because the underlying statutes it implemented have been repealed. This chapter implemented rules related to the School Infrastructure Local Option (SILO) Tax Fund, which has since been replaced by the Secure an Advanced Vision for Education (SAVE) Fund.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 13, 2023, as **ARC 7151C**. Public hearings were held on January 3, 2024, at 9 a.m. via video/conference call and at 1 p.m. via video/conference call. No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on January 19, 2024.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s

meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on March 13, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **701—Chapter 271**.

[Filed 1/19/24, effective 3/13/24]

[Published 2/7/24]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 2/7/24.